

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate sosial responsibility* (CSR), kinerja keuangan dan leverage terhadap nilai perusahaan. *corporate sosial responsibility* diukur dengan *corporate social responsibility disclosure* (CSRDI), kinerja keuangan diukur dengan *return on asset* (ROA) sedangkan leverage diukur dengan *total debt to total asset ratio* (DAR).

Jenis penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2017, sedangkan sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* yaitu pemilihan sampel dengan kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut sampling didapatkan sebanyak 99 sampel dari 33 perusahaan manufaktur. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 16.

Hasil penelitian menunjukkan bahwa *corporate sosial responsibility* berpengaruh positif terhadap nilai perusahaan, kinerja keuangan diukur dengan (ROA) tidak berpengaruh terhadap nilai perusahaan sedangkan leverage diukur dengan (DAR) berpengaruh positif terhadap nilai perusahaan.

Kata kunci : CSR, Kinerja Keuangan, Leverage

ABSTRACT

This research aimed to examine the effect of corporate sosial responsibility (CSR), financial performance and leverage on the firm value. While, corporate sosial responsibility was measured by Corporate Social Responsibility Disclosure (CSRDI), financial performance was measured by Return On Asset (ROA), and leverage was measured by Total Debt To Asset Ratio (DAR).

The research was quantitative. Moreover, the population was all manufacturing companies which were listed on Indonesia Stock Exchange 2015-2017. Furthermore, the data collection technique used purposiven sampling, in which the sample was based on creteria given. In line with, there 99 sample from 33 manufacturing companies. In addition, the data analysis technique used multiple linier regression with spss 16.

The research result concluded corporate sosial responsibility had a positive and significant effect on firm value, financial performance (ROA) did not effect the firm value, it happened as the investor did not respond to higher profit in having their investments. Furthermore, leverage (DAR) had a positive and significant effect on firm value.

Keywords: corporate sosial responsibility, financial performance